

## **Lesson Plan: The Fairfax County Budget – A Look at Spending**

This lesson is designed for students to consider what should be spending priorities for government, in this case, Fairfax County Government. This is a hands-on lesson designed to encourage debate and negotiation, and to help students understand the challenges of creating the county's budget. It could be conducted as part of the entire unit on local government, or it could be used during the economics unit. Students can compare and contrast government budgeting and finance with individual decisions on spending, saving, and borrowing.

### **Connection to POS: Standard 8.3**

- ◆ *Students will describe how governments provide public goods and services...(Standard 8.3.1.c.)*
- ◆ *Students will recognize the impact of government taxation, borrowing, and spending on individuals and on the production and distribution of goods and services (Standard 8.3.1.d.)*

### **SOL Standards: 7.6.d, 7.7.a, 7.7.b, and 7.7.c**



### **Objectives**

At the end of this lesson, students will be able to:

- ◆ identify individual line items in the Fairfax County budget.
- ◆ describe the conflicts and compromises that are part of the budget process.
- ◆ analyze budget priorities and describe how the Board of Supervisors shapes public policy through the budget.
- ◆ make decisions about where they stand politically concerning budget issues.



### **Materials**

- ◆ chalkboard
- ◆ newsprint and markers
- ◆ Student Handout – Budget Priorities and the Citizens' Guide to the Budget



### **Time Needed**

- ◆ One 90 minute block



### **Procedures**

1. Brainstorm with the students a list of things on which they have spent money within the last month. Record their answers on the board. Ask the students to arrange the items into categories. (e.g., video games, school, clothes, entertainment, food, etc.)
2. Divide students into groups of five. Write "\$500" on the board. Tell the class that each group represents one student who has just been given \$500 to spend during the next month. The money is in addition to whatever income they may normally have. Have each group determine how it wishes to spend its \$500, and illustrate their decision by drawing a pie chart on a sheet of newsprint. Be flexible regarding time and monitor each group's progress as some groups will work more quickly than others.
3. Debrief this introductory portion of the lesson with the entire class. Have members of each group comment on the decision-making process in their group. Was there negotiation? Did some students get more of what they wanted than others did? Is anyone totally satisfied, or not at all? Did it make a difference that they all have much in common? How would their decisions be affected if they had less in common?
4. Now write the number \$2,150,000,000 (over \$2 billion) on the board. Tell students that rather than \$500, they now will have this amount to decide budget priorities. Explain to students that this is the Fairfax County budget figure for fiscal year 2001. Distribute the Student Handout – Budget Priorities. Each group must rank the 14 items in order of importance. The students should use *their own* priorities, rather than try and guess what the "real" budget looks like. There should be a good deal of negotiating and debate within the groups.
5. After the items are ranked, each group should assign a percentage of the budget to each item. Again, there should be quite a bit of give and take during this process. Make sure students understand to use percentages rather than dollars when working on their budget. This will make the figures more manageable.
6. When a group has succeeded in assigning each line item a percentage figure, tell the group that they must go back and refigure their budgets with an additional line item: 4 percent of their budget must go to pay interest on the county debt. The students may be a little frustrated after all their work to have to add this item, but it teaches the need to avoid deficit spending.

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7. Each group should illustrate their completed budget in a pie chart on newsprint, using colored markers to designate different categories. Have each group present their budgets to the rest of the class.
8. Debrief the lesson by focusing on the differences among the different budgets. Ask the groups why they arranged their priorities the way they did. Focus the discussion on the negotiating process and lead students to recognize similarities between the work they have done and the real budget process.
9. Share a transparency of the Student Handout – Budget Priorities completed with actual numbers from Fairfax County's 2001 budget. (Use the Citizen's Guide to the Budget to help you with the numbers. Some consolidation will be necessary.) Discuss which line items surprise the students and consider with them the political implications of raising and lowering spending on various programs and services. Discuss the vocabulary term **line item** as defined in their glossaries. Also review the concept of **opportunity cost** as a consideration when budgeting. For every increased expenditure on one item, money must necessarily be taken away from another item. Or, if an office is closed or a service eliminated, people will lose jobs. What information do legislators rely on when making these decisions? What services would the average citizen be willing to give up in order to get better police protection, local schools, etc?



### **Assessment**

- ◆ Complete Venn diagrams comparing/contrasting the budgeting process for the government to the budgeting process for individuals or families.
- ◆ The pie chart posters can be evaluated for creativity and accuracy.
- ◆ Cooperative group report forms can be completed for assistance in assessing the group process.



### **Extensions**

- ◆ Have students write a letter to their member of the Board of Supervisors and lobby for increases or decreases in spending on items of interest to the student.
- ◆ Have students write a reflection in their notebook/journal reflecting on the similarities between the government budgeting process as compared to individual or household budgeting. Have them pay particular attention to opportunity costs.



### **Differentiations**

- ◆ Budget figures and pie charts can be generated using spreadsheet software.
- ◆ Accelerated learners, now working alone, should write an essay on a variety of possible questions raised by this activity – social or political implications of the budget, comparisons to the federal budget if it has been studied, or comments on the budgeting process itself.



### **Interdisciplinary Connections**

- ◆ Organize a debate along with the math teacher on your team to discuss how the local budget and economy affect members of the community. How is the county budget an expression of priorities in policy making? How do budget decisions dictate social policy?